

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply to:

Date:

AUG 05 1992

DO: [REDACTED]
EIN: [REDACTED]

Dear Applicant:

This is in reply to your application for recognition of exemption under section 501(c)(6) of the Internal Revenue Code.

We have reviewed the information you have submitted in response to our proposed adverse determination of [REDACTED], and have concluded that you do not qualify for exemption under section 501(c)(6) of the Code. The supplemental information was not sufficient to establish that [REDACTED] is a separate line or business or a segment thereof for the purposes of section 501(c)(6). In addition, your activities serve the particular interests of your members and that of a single manufacturer of computer equipment.

Therefore, as previously stated you do not qualify for recognition of exemption under section 501(c)(6) of the Code. You are required to file federal income tax returns on Form 1120.

Sincerely yours,

[REDACTED]
[REDACTED]
Chief, Exempt Organizations
Rulings Branch 4

cc: [REDACTED]

cc: [REDACTED]

8/3/92

8/3/92